

House File 211 - Introduced

HOUSE FILE 211

BY SANDS

A BILL FOR

1 An Act related to moneys administered by the board of trustees
2 of a drainage or levee district.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 468.528, Code 2011, is amended to read
2 as follows:

3 **468.528 Disbursement of funds.**

4 Drainage and levee taxes when so levied and collected shall
5 be kept by the treasurer of the county in a separate fund to
6 the credit of the district for which it is collected, ~~shall be~~
7 ~~expended~~. The county treasurer shall disburse the moneys in
8 the fund only upon the any of the following:

9 1. The orders of the board of trustees, signed by the
10 president of the board, upon which warrants shall be drawn by
11 the auditor upon the treasurer.

12 2. The orders of the board of trustees directing the
13 treasurer to place all or any part of the moneys into a
14 checking account established by the board in a bank or credit
15 union as defined in section 12C.1.

16 a. The treasurer shall disburse the moneys only upon
17 resolution duly adopted by the board. The board shall not
18 expend moneys in the account for a purpose if the board could
19 not order the county treasurer to expend moneys from the
20 county's separate fund for that same purpose.

21 b. The board shall file with the county auditor an annual
22 financial statement that is accompanied by an unqualified
23 opinion based upon an audit of the account performed by
24 a certified public accountant licensed in this state.
25 Notwithstanding paragraph "a", the board shall pay the costs
26 associated with performing the audit out of the district's
27 moneys.

28 Sec. 2. Section 468.531, Code 2011, is amended to read as
29 follows:

30 **468.531 Compensation — statements required.**

31 The compensation of the trustees and the clerk of the board
32 is hereby fixed at ~~forty~~ an amount not to exceed two hundred
33 dollars per day each and necessary expenses, to be paid out
34 of the funds of the drainage or levee district for each day
35 necessarily expended in the transaction of the business of the

1 district, but no one shall draw compensation for services as
2 trustee and as clerk at the same time. The board of trustees of
3 a district may by resolution establish for themselves and for
4 the clerk of the district a lower rate of pay than is fixed by
5 this section. They shall file with the auditor or auditors,
6 if more than one county, itemized, verified statements of
7 their time devoted to the business of the district and of the
8 expenses incurred.

9

EXPLANATION

10 GENERAL. This bill provides for the management of a drainage
11 or levee district by a three-member board of trustees elected
12 by landowners who are assessed taxes to pay for district
13 improvements (Code section 468.500).

14 CONTROL OF ASSESSED TAXES. Moneys levied and collected in
15 taxes are deposited in a special county drainage or levee fund
16 controlled by the county treasurer who is authorized to invest
17 such moneys and make disbursements to pay for district expenses
18 (e.g., repairs and improvements) as authorized by the board
19 (Code sections 468.54 and 468.528). The bill allows the board
20 to direct the county treasurer to deposit all or any part of
21 such moneys into a checking account established in a financial
22 institution for the board's use to manage the district. The
23 board must at its own expense employ a certified public account
24 to perform an annual audit of the account.

25 INCREASE IN COMPENSATION. The bill increases the amount
26 of compensation paid to a trustee or clerk of the board of
27 trustees from \$40 to an amount not to exceed \$200 per day (Code
28 section 468.531).